# ANNUAL REPORT
# 1990 - 1991

93-02764/

# ANNUAL REPORT

# ADMINISTRATIVE UNIT NO. 5

June 30, 1991

Unité administrative scolaire numéro cinq

Abram-Village, Î.-P-E. C0B 2E0 Tel: (902) 854-2975

November 26, 1991

Honorable Paul Connolly
Minister of Education
Department of Education
Charlottetown, P.E.I.
C1A 7N8

Dear Mr. Connolly:

I have the honour to submit for your consideration the 1990-91 Annual Report of the Regional Administrative Unit No. 5.

The report offers a summary of educational activities, a report of the Executive, statistical tables on costs, attendance, enrollments, transportation and also contains an audited financial statement for the school year ended June 30, 1991.

Respectfully submitted,

Gladys Arsenault

Gladys Arsenault
Acting Chairperson

eg

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# EXECUTIVE REPORT

On July 1, 1990, the mandate of the Unit 5 School Board was expanded to include French first language education throughout the Province. The administration of all French first language schools and classes became the responsibility of the Unit 5 School Board. Unit 5 was divided in nine zones with all Acadian and Francophone communities having representation on the new Board.

The composition of the Board for 1990-91 was as follows:

| Zone | Area | Representative(s) |
|---|---|---|
| 1 | Évangéline | Gérard and Stephen Arsenault |
| 2 | Évangéline | Gladys and Yvonne Arsenault |
| 3 | Évangéline | Marie Bernard and Diane Richard |
| 4 | Évangéline | Claudette Arsenault and Henri Gallant |
| 5 | Évangéline | Carmella Richard and Euclid Bernard |
| 6 | West-Prince | Larry Drouin |
| 7 | Summerside-Miscouche | Florence Hardy |
| 8 | Rustico | René Doiron |
| 9 | Charlottetown | Andréa McNeil and Romain Godbout |

During the year, the School Board held eleven regular meetings and one special meeting. A number of the regular meetings were held in Acadian and French communities other than the Evangeline area. In addition to the monthly regular meetings, various committees met on a regular bases to deal with curricular, financial, personnel and other educational matters. The composition of the committees was as follows:

| | |
|---|---|
| Executive | -Euclid Bernard, president<br>Yvonne Arsenault, vice-president<br>Romain Godbout, secretary<br>Gabriel Arsenault, superintendent |
| Carrefour | -Romain Godbout, president<br>Andréa McNeil<br>René Doiron<br>Euclid Bernard,<br>Gabriel Arsenault, superintendent |
| Personnel and finances | -Yvonne Arsenault, president<br>Gérard Arsenault<br>Stephen Arsenault<br>Claudette Arsenault<br>Henri Gallant<br>Larry Drouin<br>Euclid Bernard,<br>Gabriel Arsenault, superintendent |
| Curriculum | -Marie Bernard, president<br>Carmella Richard<br>Diane Richard<br>Gladys Arsenault<br>Florence Hardy<br>Euclid Bernard,<br>Gabriel Arsenault, superintendent |

Two new positions were filled at the School Board Office for the 1990-91 school year. The French Co-ordinator position was filled by Darlene Arsenault while Marie-Jacquard Handy was hired as the Special Education Co-ordinator for the Unit.

The following new staff members also joined the Unit 5 personnel for the 1990-91 school year:

| | |
|---|---|
| Pauline Chevarie | - teacher at French class in St. Eleanors |
| Elva Arsenault | - grade I teacher at l'École François-Buote |
| Fabienne Boucher | - French monitor |
| Jean-Paul Gallant | - Physical Education teacher at l'École François-Buote |
| Zita Richard | - cleaner at l'École Évangéline |
| Ulric Gallant | - bus driver |
| Alfred Arsenault | - bus driver |
| Bernice Arsenault | - secretary at l'École Évangéline |
| Jeannette Farrell | - teacher at l'École Évangéline |

**Priorities for the 1990-91 school year**

**Promotion of French first language instruction**

The School Board put much emphasis in promoting French first language instruction in the various French-Acadian communities of the Island during the 1990-91 year. Information sessions were held in St. Louis, Summerside,

Rustico and Charlottetown. The Board also published a pamphlet containing information concerning French first language education. It included the definition of the French school, the advantages of attending the French school, the parents and children having the right to French first language instruction, the creation of a new French class and the programs and services offered.

Le Carrefour de l'Isle-Saint-Jean

The construction of the French school/community center progressed rapidly during the 1990-91 school year. A priority was placed on the construction of the school facilities in order to guarantee the opening of l'école François-Buote in September of 1991. The School Board jointly with the French Community Board supervised the construction, prepared the equipment lists and chose an administrative model for the Center.

The decreasing student population at l'école Évangéline

In October 1990, there were 467 students registered at l'école Évangéline. That was a decrease of 27 students from the previous year. The closing of the military base in Summerside was the main reason for the decrease. The student population should now stabilize. Unfortunately, this decrease will have an impact on the number of teachers at l'école Evangéline. We hope that the Department will take into consideration the special circumstances surrounding the

sudden decrease in students when discussing future staffing needs so as to lessen the negative impact on program delivery.

School Programs

The School Board continues its efforts to provide quality programs to the student population at all levels.

Our French co-ordinator worked very closely with the teachers during the year helping them to master the holistic approach being used in the French language arts program. She also provided the teachers with the resources needed to help them with their teaching tasks.

The acquisition of a specialist in Special Education provided the Unit the means to evaluate those students with special needs. Once the evaluations completed, programs were developed in an attempt to address each child's needs.

Efforts continue in the implementation of the holistic approach at all grade levels in the French language arts program. The approach is now in place at the junior high level.

Workshop

A workshop day was held on October 5 for all Unit 5 teachers. The personnel from both schools and the class in Summerside benefited from the workshop to get acquainted.

The consultants from the French division of the Department of Education and the Unit 5 co-ordinators were invited to give a brief overview of their work in the Unit. In the afternoon, Mr. Basil Haire delivered a session on school-based development.

Conferences

As in past years, the Unit 5 School Board was well represented at the various conferences and workshops held during the year. Trustees attended the following conferences:

The Association of Acadian Administrators in Education held in Church Point, N.S., November 8 and 9.

The Educational Leadership Conference held in Mill River, October 19 and 20.

The P.E.I. School Trustees' Association held in Charlottetown, June 1.

The Atlantic Association of School Trustees held in St. John's, Newfoundland, January 25, 26 and 27.

The Canadian School Trustees' Association held in Montreal, July 4 and 5.

Recognition Awards

In June, the School Board honoured two staff members who retired at the end of the school year. Presentations were made to Mrs. Orella Arsenault, teacher at l'école Évangéline for thirty-five years and to Mr. Edward Gallant, janitor at l'école Évangéline for twenty years. We wish them both the best in their retirement years.

Conclusion

In closing, the executive wishes to sincerely thank the trustees, the employees at the board office, the Minister and his staff, the employees of the Unit, the parents and the students who all made an important contribution in making the 1990-91 school year a successful one.

## Board Office Staff - 1990-91

Superintendent of Education - Gabriel Arsenault
French Co-ordinator - Darlene Arsenault
Special Education Co-ordinator - Marie-Jacquard Handy
Accounting Technician - Noella Gallant
Secretary - Elise Gallant
Operations Supervisor - Marcel Bernard

## School Secretaries

Lorraine Brown
Bernice Arsenault
Denise Gillespie

## Janitorial Staff

Victor Rousselle - Custodian
Alyre Arsenault - Custodian
Claudette Poirier - Cleaner
Cécile Barriault - Cleaner
Zita Richard - Cleaner

## School Bus Drivers

Ernest F. Arsenault - A
Léo J. Arsenault - A
Alfred Arsenault - A
Henri Bernard - B
Euclide Gallant - A
Edmond Gallant - A
Edward Gallant - A
Ulric Gallant - A
Benoit Poirier - A

## Teaching Staff - 1990-1991

### École Évangeline

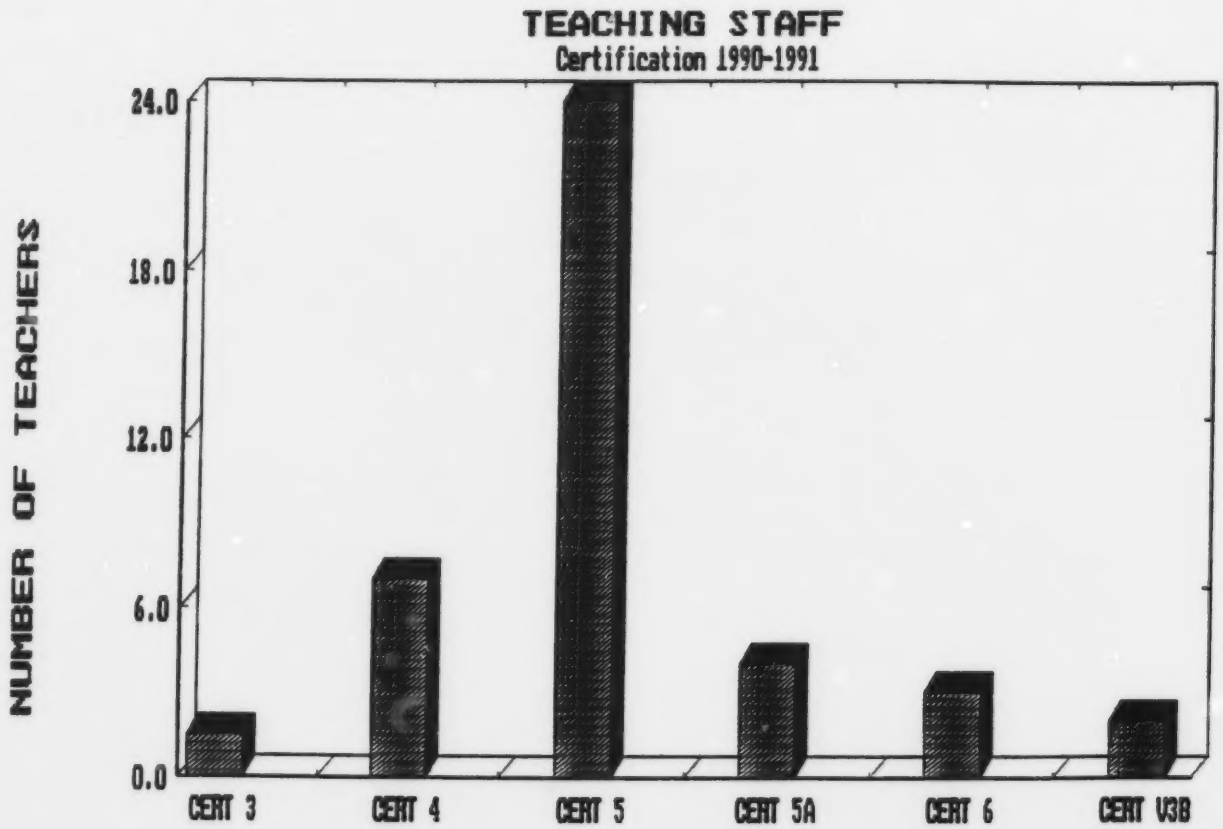
Vallier Ouellette, Principal
Edmond Gallant, Vice-principal
Albert Arsenault
Bénita Arsenault
Bernice Arsenault, Guidance Counsellor
Erma Arsenault
Eva Arsenault
Imelda Arsenault
Léona Arsenault
Louis Arsenault
Marie-Anne Arsenault
Orella Arsenault
Pierre Arsenault
Rita Arsenault
Simone Arsenault
Una Arsenault
Zita Arsenault
Raymond Bernard
Paul Cyr
Jeannette Farrell, half-time
Jeanne Gallant, half-time
Lorraine Gallant
Nicole Gallant
Ronald Gallant
Thérèsa Gallant
Zita Gallant
Philippe LeBlanc
Carmella Lubbersen
Dick Lubbersen
Claudette McQuaid
Patricia Perry
Aldine Richard
Velma Richard
Bernice Arsenault, French monitor
Liette Gallant, Teacher assistant
Sophie McNeill, Teacher assistant

### École François-Buote

Gérald Morin, Principal
Elva Arsenault
Nicole Belecque, half-time
Debbie Cuffley
Nicole Dumas
Jean-Paul Gallant
Hélène Duranleau-Reid
Nicole Bellefleur, French monitor, half-time
Mona Paradis, French monitor

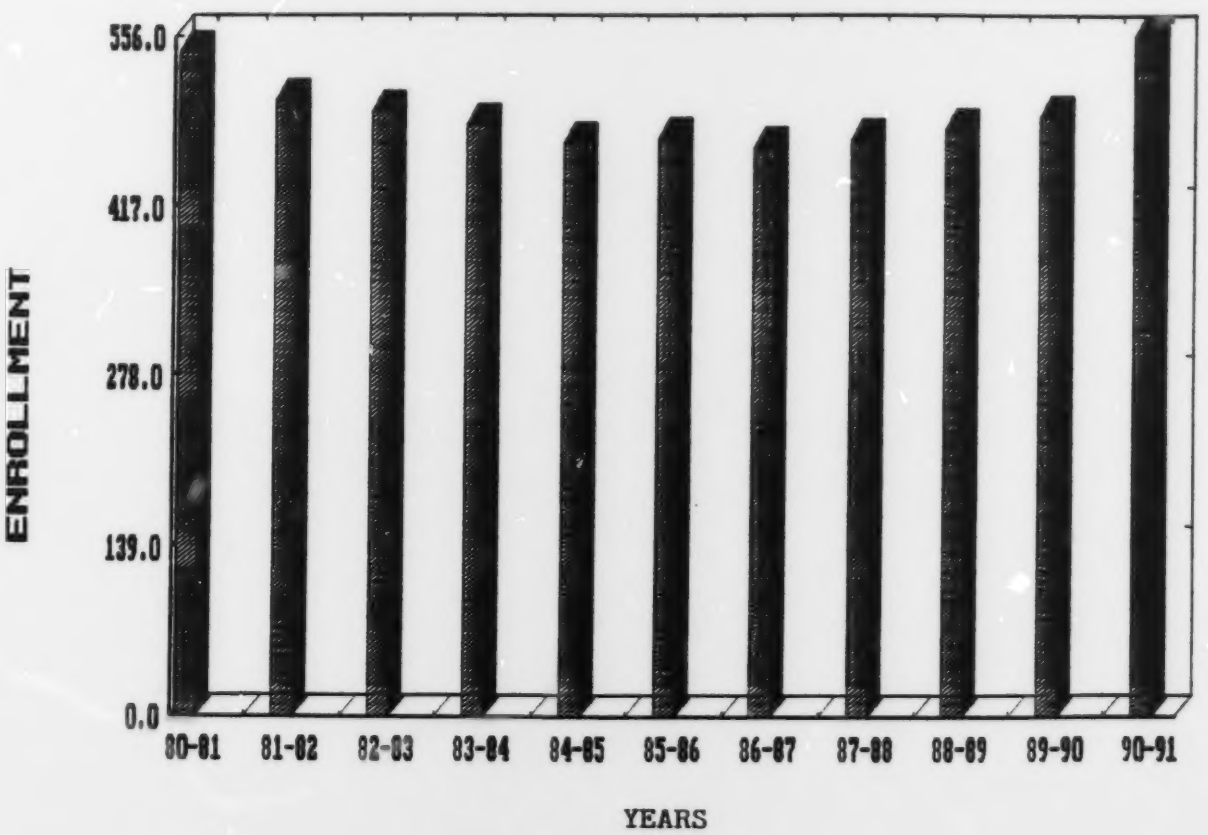
### French Class

Pauline Chevarie
Fabienne Boucher, French monitor




Total number of teachers - 33.5

## ENROLLMENT - OCTOBER 31, 1990




| | | |
|---|---|---|
| École Evangéline | Grade 1 to 12 | 462 |
| École François-Buote | Grade 1 to 9 | 81 |
| French Class | Grade 1 to 2 | 13 |

Number of students participating in the Integration Program at Holland College 6

# PRINCE EDWARD ISLAND
## ENROLLMENT BY AGE, GRADE, SEX

### UNIT 5

### OCTOBER 31, 1990

**Grade**

| | | 1 | | 2 | | 3 | | 4 | | 5 | | 6 | | 7 | | 8 | | 9 | | 10 | | 11 | | 12 | | Total | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | AGE | F | M | F | M | F | M | F | M | F | M | F | M | F | M | F | M | F | M | F | M | F | M | F | M | F | M | TOTAL |
| Under | 6 | -6 | 6 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 6 | 120 | 26 | 10 | 3 | | | | | | | | | | | | | | | | | | | | | 6 | 6 | 12 |
| | 7 | 1 | 3 | 30 | 29 | 3 | 4 | | | | | | | | | | | | | | | | | | | 34 | 29 | 63 |
| | 8 | | | 4 | 2 | 10 | 10 | 5 | 2 | | | | | | | | | | | | | | | | | 34 | 36 | 70 |
| | 9 | | | | | 5 | 5 | 16 | 10 | 4 | 3 | | | | | | | | | | | | | | | 27 | 22 | 49 |
| | 10 | | | | | | | 1 | 7 | 10 | 17 | 1 | 5 | | | | | | | | | | | | | 25 | 26 | 51 |
| | 11 | | | | | | 1 | | | | 4 | 17 | 14 | 3 | 4 | | | | | | | | | | | 20 | 29 | 49 |
| | 12 | | | | | | | | | | | 1 | 5 | 10 | 20 | 5 | 1 | | | | | | | | | 20 | 23 | 43 |
| | 13 | | | | | | | | | | | | | | | 15 | 10 | 2 | 3 | | | | | | | 24 | 26 | 50 |
| | 14 | | | | | | | | | | | | | 1 | 2 | 4 | | 25 | 9 | 2 | 2 | | | | | 17 | 17 | 34 |
| | 15 | | | | | | | | | | | | | | | | | 1 | 2 | 12 | 12 | 2 | 1 | | | 29 | 16 | 45 |
| | 16 | | | | | | | | | | | | | | | | | | | 1 | | 13 | 4 | 7 | 2 | 15 | 15 | 30 |
| | 17 | | | | | | | | | | | | | | | | | | | | 3 | 1 | 1 | 13 | 9 | 21 | 6 | 27 |
| | 18 | | | | | | | | | | | | | | | | | | | | | | | 2 | | 14 | 13 | 27 |
| | 19 | | | | | | | | | | | | | | | | | | | | | | | | | - | 2 | 2 |
| | 20 | | | | | | | | | | | | | | | | | | | | | | | | | - | - | - |
| Over | 20 | | | | | | | | | | | | | | | | | | | 1 | | | | 1 | | 1 | 1 | 2 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | - | - | - |
| TOTAL | | 31 | 35 | 44 | 34 | 26 | 20 | 22 | 27 | 22 | 24 | 19 | 24 | 21 | 25 | 22 | 19 | 20 | 14 | 16 | 17 | 16 | 6 | 20 | 14 | 287 | 267 | 554 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | 554 |

## REGIONAL SCHOOL UNIT NO. 5
## TRANSPORTATION STATISTICS 1990-1991

| | | |
|---|---|---|
| 1) | Number of operational buses | 10 |
| 2) | Seating capacity of buses used | 600 |
| 3) | Number of students transported | 474 |
| 4) | Kilometers per day - regular routes | 560 |
| 5) | Kilometers per year - regular routes | 98,560 |
| 6) | Kilometers per year - extra-curricular | 22,484 |
| 7) | Total kilometers per year | 121,044 |
| 8) | Cost of salaries and benefits | 222,603 |
| 9) | Cost of bus operation | 46,990 |
| 10) | Total operational cost ( 8 + 9) | 269,593 |
| 11) | Average number of students per bus(3 ÷ 1) | 47,4 |
| 12) | Average number of yearly kilometers per bus ( 7 ÷ 1) | 12,104 |
| 13) | Operational cost per bus ( 9 ÷ 1) | 4,699 |
| 14) | Operational cost per kilometer ( 9 ÷ 7) | 0,39 |
| 15) | Total transportation operational cost per student transported ( 10 ÷ 3) | 569 |
| 16) | Total transportation operational cost for the students at l'école François-Buote and the French Class in Summerside | 54,957 |

### Inventory of School Buses

| | |
|---|---|
| Number of school buses on hand July 1, 1990 | 10 |
| Buses sold since July 1, 1990 | 0 |
| Other buses removed from inventory | 0 |
| New buses ordered | 0 |
| Number of buses on hand July 30, 1991 | 10 |

## Number of Full-time Equivalent Employees By Category and Average Salary

| CATEGORY | NO. | AVERAGE SALARY |
|---|---|---|
| Clerical | 4.00 | $ 26,274 |
| Teacher Assistants | 2.00 | 14,070 |
| Janitorial | 4.75 | 22,289 |
| Transportation | 9.00 | 16,289 |
| Supervisory: | | |
| Instructional and Non-Instructional | 2.00 | 51,271 |
| | 21.75 | $ 22,451 |

## Number of Full-time Equivalent Teachers By Qualification and Average Salary

| Class of Credentials | No. | Average Salary |
|---|---|---|
| C3 | 1.5 | $ 31,642 |
| C4 | 7.0 | 30,765 |
| C5 | 24.0 | 41,195 |
| C5A | 4.0 | 42,967 |
| C6 | 3.0 | 46,150 |
| V3B | 2.0 | 42,811 |
| | 41.5 | $ 39,697 |

# REGIONAL ADMINISTRATIVE UNIT NO. 5

# ABRAM-VILLAGE, PRINCE EDWARD ISLAND

## F I N A N C I A L  S T A T E M E N T S

## JUNE 30, 1991

Doane Raymond

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# AUDITORS' REPORT

To the Board of School Trustees of Regional Administrative Unit No. 5

We have audited the balance sheet of Regional Administrative Unit No. 5 as at June 30, 1991 and the statements of revenue, expense and operating surplus and capital surplus for the year then ended. These financial statements are the responsibility of the Unit's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion these financial statements present fairly, in all material respects, the financial position of the Unit as at June 30, 1991 and the results of its operations for the year then ended in accordance with generally accepted accounting principles adopted for Prince Edward Island Regional Administrative Units.

Doane Raymond

Summerside, Prince Edward Island

October 3, 1991 Chartered Accountants

REGIONAL ADMINISTRATIVE UNIT NO. 5

BALANCE SHEET

JUNE 30, 1991

| ASSETS | | | 1991 | 1990 |
|---|---|---|---|---|
| Current | | | | |
| Cash | | | $ 67,905 | $ 131,274 |
| Receivables | | | | |
| Grant - Province of Prince Edward Island | | | 184,807 | 16,001 |
| Miscellaneous | | | 37,701 | 13,780 |
| | | | 290,413 | 161,055 |
| Capital | | | | |
| Fixed (Note 1) | Gross Value | Accumulated Depreciation | Net Book Value | Net Book Value |
| Land | $ 32,276 | | $ 32,276 | $ 32,276 |
| Buildings | 2,650,830 | $ 743,330 | 1,907,500 | 1,899,079 |
| Furniture and equipment | 583,686 | 423,845 | 159,841 | 113,776 |
| Buses | 334,514 | 209,569 | 124,945 | 106,624 |
| | $3,601,306 | $1,376,744 | 2,224,562 | 2,151,755 |
| | | | $2,514,975 | $2,312,810 |

REGIONAL ADMINISTRATIVE UNIT NO. 5

BALANCE SHEET

JUNE 30, 1991

| LIABILITIES AND SURPLUS | 1991 | 1990 |
|---|---|---|
| Current | | |
| Payables and accruals | | |
| Suppliers | $ 111,222 | $ 21,544 |
| Salaries and benefits | 12,586 | 16,744 |
| Debentures and interest payable | 1,238 | 1,238 |
| Payable to Province of Prince Edward Island | 106,187 | 66,397 |
| Deferred funding (Note 2) | 34,238 | 54,271 |
| | 265,471 | 160,194 |
| Operating surplus | 24,940 | 861 |
| | 290,411 | 161,055 |
| Capital | | |
| Long term debt (Note 3) | 1,022,090 | 977,151 |
| Capital surplus | 1,202,474 | 1,174,604 |
| | 2,224,564 | 2,151,755 |
| | $2,514,975 | $2,312,810 |

ON BEHALF OF THE BOARD

Gladys Arsenault Trustee

Yvonne Arsenault Trustee

REGIONAL ADMINISTRATIVE UNIT NO. 5

STATEMENT OF CAPITAL SURPLUS

YEAR ENDED JUNE 30, 1991

| | 1991 | 1990 |
|---|---|---|
| Capital surplus, beginning of year | $1,174,604 | $1,121,560 |
| Add: | | |
| Land | | 24,519 |
| Major renovations - buildings | 57,331 | 107,687 |
| Furniture and equipment | 74,274 | 16,974 |
| Buses | 49,398 | 41,742 |
| Debt retirement | 55,116 | 32,916 |
| | 236,119 | 223,838 |
| Deduct: | | |
| Issue of long term debt | 100,055 | 75,000 |
| Depreciation | | |
| Buildings | 48,910 | 48,694 |
| Furniture and equipment | 28,207 | 20,078 |
| Buses | 31,077 | 27,022 |
| | 208,249 | 170,794 |
| Capital surplus, end of year | $1,202,474 | $1,174,604 |

# REGIONAL ADMINISTRATIVE UNIT NO. 5

## STATEMENT OF REVENUE, EXPENSE AND OPERATING SURPLUS

## YEAR ENDED JUNE 30, 1991

| | Page | 1991 | % | 1990 | % |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Grants from the Department of Education | | | | | |
| Administration | | $ 408,197 | 12.5 | $ 197,557 | 8.0 |
| Instructional | | 1,964,952 | 59.9 | 1,531,368 | 62.0 |
| School maintenance and operation | | 278,789 | 8.5 | 247,601 | 10.0 |
| Transportation | | 328,401 | 10.0 | 238,256 | 9.7 |
| Interest on long term debt | | 134,474 | 4.1 | 130,226 | 5.3 |
| Depreciation funds | | 108,194 | 3.3 | 95,794 | 3.9 |
| Grant - French Monitor Program | | 40,880 | 1.2 | 9,306 | .4 |
| Rentals | | 11,506 | .4 | 14,607 | .6 |
| Interest | | 542 | | 1,458 | |
| Sale of assets | | 2,430 | .1 | | |
| Sundry | | 711 | | 1,860 | .1 |
| | | 3,279,076 | 100.0 | 2,468,033 | 100.0 |
| Expenses | | | | | |
| Administration | 6 | 314,652 | 9.7 | 217,605 | 8.7 |
| Instructional | 7 | 2,012,374 | 61.8 | 1,538,179 | 61.7 |
| School maintenance and operation | 8 | 410,058 | 12.6 | 340,599 | 13.7 |
| Transportation | 9 | 355,627 | 10.9 | 272,291 | 10.9 |
| Interest on long term debt | | 143,629 | 4.4 | 130,226 | 5.2 |
| Special capital projects (Note 4) | | 18,657 | .6 | (7,245) | (.2) |
| | | 3,254,997 | 100.0 | 2,491,655 | 100.0 |
| Excess of revenue over expense | | 24,079 | | (23,622) | |
| Operating surplus, beginning of year | | 861 | | 24,483 | |
| Operating surplus, end of year | | $ 24,940 | | $ 861 | |

REGIONAL ADMINISTRATIVE UNIT NO. 5

SCHEDULE OF ADMINISTRATION EXPENSES

YEAR ENDED JUNE 30, 1991

| | 1991 | % | 1990 | % |
|---|---|---|---|---|
| Salaries and benefits | | | | |
| Supervisory and clerical | $ 187,116 | 59.5 | $ 136,463 | 62.7 |
| Insurance | 605 | | | |
| Professional services | 6,749 | | 5,600 | |
| Board member remuneration | 29,920 | | 25,315 | |
| Board member travel and other | 15,691 | | 7,379 | |
| Trustees association dues | 15,400 | | 14,800 | |
| Postal services | 4,722 | | 3,258 | |
| Freight and express | 483 | | 457 | |
| Advertising | 6,186 | | 2,063 | |
| Office supplies | 7,097 | | 1,185 | |
| Telephone | 15,663 | | 9,470 | |
| Travel | 20,121 | | 8,193 | |
| Professional development | 2,553 | | 3,040 | |
| Miscellaneous | 2,346 | | 382 | |
| | 127,536 | 40.5 | 81,142 | 37.3 |
| | $ 314,652 | 100.0 | $ 217,605 | 100.0 |

Note: Supervisory and clerical salaries include:

Superintendent
Board office secretarial and clerical staff
School secretarial staff

REGIONAL ADMINISTRATIVE UNIT NO. 5

SCHEDULE OF INSTRUCTIONAL EXPENSES

YEAR ENDED JUNE 30, 1991

| | 1991 | % | 1990 | % |
|---|---|---|---|---|
| Salaries and benefits | | | | |
| Instructional supervisory | $ 256,193 | | $ 175,638 | 11.4 |
| Instructional non supervisory | 1,719,337 | | 1,337,537 | 87.0 |
| | 1,975,530 | 98.2 | 1,513,175 | 98.4 |
| Program | | | | |
| Library | 3,169 | | 918 | |
| Duplicating supplies | 11,134 | | 5,809 | |
| Academic supplies | 4,712 | | 3,998 | |
| Home economics | | | 81 | |
| Industrial arts | 3,511 | | 4,026 | |
| Science | 1,697 | | 310 | |
| Physical education | 2,870 | | 2,967 | |
| Music | 1,949 | | 532 | |
| Computer | 858 | | 1,251 | |
| Special education | 2,947 | | 788 | |
| Vocational education | | | | |
| Motor vehicle | 1,042 | | 1,011 | |
| Business | | | 497 | |
| Pre vocational education | | | | |
| Drafting | 1,065 | | 934 | |
| Miscellaneous | 1,890 | | 1,882 | |
| | 36,844 | 1.8 | 25,004 | 1.6 |
| | $2,012,374 | 100.0 | $1,538,179 | 100.0 |

Note: Supervisory salaries include:
Principals
Vice Principals
Co-ordinators

Non-supervisory salaries include
All teaching staff excluding
those listed above.

REGIONAL ADMINISTRATIVE UNIT NO. 5

SCHEDULE OF SCHOOL MAINTENANCE AND OPERATION EXPENSES

YEAR ENDED JUNE 30, 1991

| | 1991 | % | 1990 | % |
|---|---|---|---|---|
| Salaries and benefits | $ 141,673 | 34.5 | $ 151,553 | 44.5 |
| Fuel | 42,592 | | 28,895 | |
| Insurance | 7,689 | | 7,644 | |
| Rentals | 63,146 | | 9,842 | |
| Electricity | 30,333 | | 26,703 | |
| Garbage, water and sewage | 3,966 | | 7,356 | |
| Janitorial supplies | 7,192 | | 6,623 | |
| Equipment repairs | 2,303 | | 2,315 | |
| Building repairs | 18,203 | | 20,418 | |
| Annual cleaning | 1,421 | | 1,197 | |
| Maintenance of grounds | 7,503 | | 3,086 | |
| Snow removal | 1,849 | | 3,440 | |
| Equipment maintenance contract | 3,395 | | 2,690 | |
| Miscellaneous | 1,676 | | 65 | |
| | 191,268 | 46.7 | 120,274 | 35.3 |
| Depreciation - buildings | 48,910 | | 48,694 | |
| - furniture and equipment | 28,207 | | 20,078 | |
| | 77,117 | 18.8 | 68,772 | 20.2 |
| | $ 410,058 | 100.0 | $ 340,599 | 100.0 |

Note: Salaries include:
Building and maintenance supervisor
Janitorial staff
Maintenance staff

REGIONAL ADMINISTRATIVE UNIT NO. 5

SCHEDULE OF TRANSPORTATION EXPENSES

YEAR ENDED JUNE 30, 1991

| | 1991 | % | 1990 | % |
|---|---|---|---|---|
| Salaries and benefits | $ 222,603 | 62.6 | $ 191,008 | 70.2 |
| Bus services | 54,957 | | | |
| Gas | 23,074 | | 25,637 | |
| Oil | 951 | | 1,062 | |
| Repairs | 16,047 | | 20,308 | |
| Insurance | 2,116 | | 1,626 | |
| Tires | 982 | | 1,543 | |
| Extra curricular transportation | 1,406 | | 1,046 | |
| Snow removal | 238 | | 642 | |
| Miscellaneous | 2,176 | | 2,397 | |
| | 101,947 | 28.7 | 54,261 | 19.9 |
| Depreciation - buses | 31,077 | 8.7 | 27,022 | 9.9 |
| | $ 355,627 | 100.0 | $ 272,291 | 100.0 |

Note: Salaries include:
Transportation supervisor
Bus driver staff

REGIONAL ADMINISTRATIVE UNIT NO. 5

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1991

1. Accounting policies

a) Capitalization of fixed assets

Land, buildings, furniture and equipment are shown at value carried in the accounts of the former school boards at June 30, 1972 with subsequent additions at cost. Buses are shown at cost.

b) Depreciation

Depreciation is recorded on the diminishing balance basis for buildings at the rate of 2.5% and furniture and equipment at the rate of 15%. Depreciation is recorded on the straight line basis for buses at the rate of 12%.

c) Commitments

Included in payables and accruals are outstanding commitments pertaining to the 1990-91 school year for which the goods and services are to be received or provided subsequent to year end.

d) Deferred revenue

The Department of Education requires the unexpended portion of grants received for school bus purchases and specific operating grants to be deferred and used for future bus purchases and operating expenses.

e) Interest on long term debt

Interest on long term debt is not accrued at year end but is recorded as an expenditure only when paid. The amount accrual as at June 30, 1991 amounted to $34,024 (1990-$35,009). This will be received as a grant from the Department of Education when paid.

REGIONAL ADMINISTRATIVE UNIT NO. 5

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1991

2. Deferred funding

| | 1991 | 1990 |
|---|---|---|
| Balance, beginning of year | $ 54,271 | $ 23,413 |
| Grants received | 110,000 | 95,700 |
| Paid from operating budget | | 1,419 |
| | 164,271 | 120,532 |
| Land purchased | | 24,519 |
| Bus purchases | 49,398 | 41,742 |
| Operating expenses | 80,635 | |
| | 130,033 | 66,261 |
| Balance, end of year | $ 34,238 | $ 54,271 |

REGIONAL ADMINISTRATIVE UNIT NO. 5

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1991

3. Long term debt

| | 1991 | 1990 |
|---|---|---|
| 11 % debenture maturing March 31, 1996 | $ 48,125 | |
| 11 1/2% debenture maturing March 15, 1995 | 63,224 | $ 75,000 |
| 11 7/8% debenture maturing March 31, 1994 | 26,626 | 33,688 |
| 9 % debenture, maturing February 16, 1992 | 9,011 | 17,276 |
| 17.5 % conditional sales contract, maturing March 18, 1997 | 45,275 | |
| 14 1/4% debenture, maturing March 31, 2010 | 829,829 | 838,800 |
| 11 % debenture, maturing September 3, 1990 | | 12,387 |
| | $1,022,090 | $ 977,151 |

Annual principal repayments required in each of the next five years are as follows: 1992 - $53,234, 1993 - $50,013, 1994 - $56,583, 1995 - $52,975, 1996 - $39,256. Funds for the above repayments will be provided annually by the Department of Education.

4. Special capital projects

| | 1991 | 1990 |
|---|---|---|
| Total capital additions | $ 181,003 | $ 190,921 |
| Repayment of long term debt | 6,655 | |
| Capital grants from the Department of Education | (19,548) | (123,166) |
| Funding through issue of long term debt | (100,055) | (75,000) |
| Deferred funding applied | (49,398) | |
| | $ 18,657 | $ (7,245) |

5. Minority language items included in instructional revenue and expense

| | 1991 | 1990 |
|---|---|---|
| Grant revenue | $ 7,745 | $ 6,900 |
| Expenses | 8,236 | 7,076 |
| | $ (491) | $ (176) |